

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

1915.00

NAME OF GOVERNMENT

Pinewood Springs Fire Protection District

ADDRESS

81 Kiowa Road
Lyons CO 80540

CONTACT PERSON

Bruce McQueen

PHONE

303-823-2476

EMAIL

revmcc@gmail.com

FAX

For the Year Ended
12/31/2017
or fiscal year ended:

CERTIFICATION OF PREPARER

I certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

NAME:

Pamela K Ping

TITLE

Enrolled Agent ATAP

FIRM NAME (if applicable)

Quality Accounting Services, LLC

ADDRESS

6787 Central Avenue #88, Boulder CO 80301

PHONE

303-443-9481

DATE PREPARED

3/8/2018

(Must be Completed prior to Board approval)

RELATIONSHIP TO ENTITY

Enrolled Agent ATAP

PREPARER SIGNATURE

Pamela K Ping EA ATAP

Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]

YES

NO

If Yes, date filed:

page 2

Mar 28 2018 9:21AM HP Fax

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RECEIVED
Office of the State Auditor
March 30, 2018

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund	Capital Fund		Proprietary Fund	Fund	
Assets				Assets			
1-1	Cash & Cash Equivalents	\$ 52,704	\$ 143,368	Cash & Cash Equivalents	\$ 214,379	\$ -	
1-2	Investments	\$ 17,525	\$ 4,638	Investments	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
	All Other Assets (specify)			Other Current Assets	\$ -	\$ -	
1-5				Total Current Assets	\$ 214,379	\$ -	
1-6		\$ -	\$ -	Capital Assets, net (from Part 6-9)	\$ -	\$ -	
1-7		\$ -	\$ -	Other Long Term Assets (specify)	\$ -	\$ -	
1-8		\$ -	\$ -		\$ -	\$ -	
1-9		\$ -	\$ -		\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 70,229	\$ 148,006	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 214,379	\$ -	
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 70,229	\$ 148,006	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 214,379	\$ -	
Liabilities				Liabilities			
1-14	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ -	\$ -	
1-15	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -	
1-16	Accrued Interest Payable	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -	
1-17	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -	
1-18	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -	
1-19	TOTAL CURRENT LIABILITIES	\$ -	\$ -	TOTAL CURRENT LIABILITIES	\$ -	\$ -	
1-20	All Other Liabilities (specify)	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -	
1-21		\$ -	\$ -	Other Liabilities (specify)	\$ -	\$ -	
1-22		\$ -	\$ -		\$ -	\$ -	
1-23		\$ -	\$ -		\$ -	\$ -	
1-24		\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -		\$ -	\$ -	
1-27		\$ -	\$ -		\$ -	\$ -	
1-28	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -	
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	
Fund Balance				Net Position			
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
1-31	Nonspendable Inventory	\$ -	\$ -	Emergency Reserves	\$ -	\$ -	
1-32	Restricted (specify)	\$ -	\$ 148,006	Other Designations/Reserves	\$ -	\$ -	
1-33	Committed (specify)	\$ -	\$ -	Restricted	\$ -	\$ -	
1-34	Assigned (specify)	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ 214,379	\$ -	
1-35	Unassigned:	\$ 70,229	\$ -				
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-30 TOTAL FUND BALANCE	\$ 70,229	\$ 148,006	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	\$ 214,379	\$ -	
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 70,229	\$ 148,006	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ 214,379	\$ -	

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds			
		General Fund	Capital Fund		Proprietary Fund	Fund#		
Tax Revenue				Tax Revenue				(Please use this space to provide explanation of any items on this page)
2-1	Property	\$ 83,024	\$ -	Property	\$ -	\$ -		
2-2	Specific Ownership	\$ 8,059	\$ -	Specific Ownership	\$ -	\$ -		
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -		
2-4	Other Tax Revenue (specify):	\$ -	\$ -	Other Tax Revenue (specify):	\$ -	\$ -		
2-5		\$ -	\$ -	State Funding	\$ 8,580	\$ -		
2-6		\$ -	\$ -		\$ -	\$ -		
2-7		\$ -	\$ -		\$ -	\$ -		
2-8	Add Lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 91,123	\$ -	Add Lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 8,580	\$ -		
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -		
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -		
2-11	Conservation Trust Funds (Lobby)	\$ -	\$ -	Conservation Trust Funds (Lobby)	\$ -	\$ -		
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -		
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ 4,723	\$ -		
2-14	Grants	\$ 14,877	\$ 109,788	Grants	\$ -	\$ -		
2-15	Donations	\$ 7,500	\$ 10,319	Donations	\$ -	\$ -		
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ -	\$ -		
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -		
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -		
2-19	Interest/Investment Income	\$ 570	\$ 1,082	Interest/Investment Income	\$ 28,838	\$ -		
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -		
2-21	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -		
2-22	All Other (specify):	\$ -	\$ -	All Other (specify):	\$ -	\$ -		
2-23		\$ -	\$ -		\$ -	\$ -		
2-24	Add Lines 2-8 through 2-23 TOTAL REVENUES	\$ 119,970	\$ 121,189	Add Lines 2-8 through 2-23 TOTAL REVENUES	\$ 42,141	\$ -		
Other Financing Sources				Other Financing Sources				
2-25	Debt Proceeds	\$ -	\$ 173,315	Debt Proceeds	\$ -	\$ -		
2-26	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -		
2-27	Other (specify):	\$ -	\$ -	Other (specify):	\$ -	\$ -		
2-28	Add Lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ 173,315	Add Lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	GRAND TOTALS	
2-29	Add Lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 119,970	\$ 294,504	Add Lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 42,141	\$ -	\$ 450,616	

If GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S. or contact the OSA Local Government Division at (303) 869-1000 for assistance.

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund	Capital Fund		Proprietary Fund	Fund	
Expenditures							
3-1	General Government	\$ 30,512	\$ 11,963	General Operating & Administrative	\$ 7,945	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 27,785	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ 4,723	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -	
3-10	Other (specify):	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11		\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other (specify)	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ 539,988	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal	\$ -	\$ 17,800	Principal	\$ -	\$ -	
3-16	Interest	\$ -	\$ 5,283	Interest	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-20	All Other (specify):	\$ -	\$ -	All Other (specify):	\$ -	\$ -	
3-21		\$ -	\$ -	Benefits Paid out	\$ 8,010	\$ -	
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 63,020	\$ 575,034	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 15,955	\$ -	\$ 654,009
3-23	Interfund Transfers (In)		\$ 14,451	Net Interfund Transfers (In)	\$ -	\$ -	
3-24	Interfund Transfers out	\$ 14,451	\$ -	Net Interfund Transfers out	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ -	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-26)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15)	\$ -	\$ -	
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ 14,451	\$ 14,451	(Line 3-26 plus line 3-27, less line 3-24, less line 3-25) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$ 36,499	\$ (286,079)	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24	\$ 26,187	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 33,731	\$ 414,085	Net Position, January 1 from December 31 prior year report	\$ 188,193	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31 Sum of Line 3-30, 3-31, and 3-32 This total should be the same as line 1-36.	\$ 70,230	\$ 148,006	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ 214,380	\$ -	

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 859-3900 for assistance.

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

	YES	NO		
4-1 Does the entity have outstanding debt?	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
4-2 Is the debt repayment schedule attached? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
4-3 Is the entity current in its debt service payments? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)				
	Outstanding at beginning of year	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ 191,115	\$ -	\$ 17,800	\$ 173,315
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL:	\$ 191,115	\$ -	\$ 17,800	\$ 173,315

*must agree to prior year ending balance

Please use this space to provide any explanations or comments:

Please answer the following questions by marking the appropriate boxes.

	YES	NO
4-5 Does the entity have any authorized, but unused, debt?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes: How much?	\$ -	
Date the debt was authorized:		
4-6 Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes: How much?	\$ -	
4-7 Does the entity have debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes: What is the amount outstanding?	\$ -	
4-8 Does the entity have any lease agreements?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If yes: What is being leased?		
What is the original date of the lease?	5/12/2016	
Number of years of lease?	10	
Is the lease subject to annual appropriation?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
What are the annual lease payments?	\$ 17,800	
4-9 Does the entity have a certified mill levy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If yes: Please provide the following mills levied for the year reported (do not enter \$ amounts):		
Bond Redemption	0.00	
General/Other	8.77	
TOTAL:	8.77	

PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.

	AMOUNT	TOTAL
5-1 YEAR-END Total of ALL Checking and Savings accounts	\$ 198,072	
5-2 Certificates of deposit	\$ -	
TOTAL CASH DEPOSITS	\$ 198,072	
Investments (if investment is a mutual fund, please list underlying investments):		
Pension Funds with FPPA	\$ 214,380	
CO Trust	\$ 22,163	
	\$ -	
TOTAL INVESTMENTS	\$ 236,543	
TOTAL CASH AND INVESTMENTS	\$ 432,615	

Please use this space to provide any explanations or comments:

Please answer the following questions by marking in the appropriate box.

	YES	NO	N/A
5-4 Are the entity's investments legal in accordance with Section 24-75-601, et seq., C.R.S.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Please use this space to provide any explanations or comments:

PART 6 - CAPITAL ASSETS

Please answer the following question by marking in the appropriate box

YES NO

Please use this space to provide any explanations or comments:

- 6-1 Does the entity have capitalized assets?
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, MUST explain:

6-3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS

	Balance beginning of the year	Additions	Deletions	Year-End Balance
Land	\$ 3,000	\$ -	\$ -	\$ 3,000
Buildings	\$ 30,000	\$ -	\$ -	\$ 30,000
Machinery and equipment	\$ 638,749	\$ 7,762	\$ -	\$ 646,511
Furniture and fixtures	\$ 1,250	\$ -	\$ -	\$ 1,250
Infrastructure		\$ -	\$ -	-
Construction In Progress (CIP)		\$ -	\$ -	-
Other (explain):	\$ -	\$ -	\$ -	-
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (666,322)	\$ (5,228)	\$ -	\$ (671,550)
TOTAL	\$ 6,677	\$ 2,524	\$ -	\$ 9,201

6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS

	Balance beginning of the year	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*must agree to prior year ending balance

PART 7 - PENSION INFORMATION

Please answer the following question by marking in the appropriate box

YES NO

Please use this space to provide any explanations or comments:

- 7-1 Does the entity have an "old hire" firemen's pension plan?
- 7-2 Does the entity have a volunteer firemen's pension plan?
- If yes: Who administers the plan? FPPA

Indicate the contributions from:

Tax (property, BO, sales, etc.):	\$ 4,723
State contribution amount:	\$ 8,580
Other (grts, donations, etc.):	\$ -
TOTAL	\$ 13,303
What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$ 225

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

YES NO N/A

- 8-1 Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain: YES NO N/A
- 8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain: YES NO N/A

If yes: Please indicate the amount appropriated for each fund for the year reported

Fund Name	Budgeted Expenditures
General	\$ 40,375
Capital	\$ 25,974
Pension	\$ 4,176
	\$ -

Please use this space to provide any explanations or comments:

PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box

YES NO

- 9-1 Is the entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(4))? Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR. YES NO

Please use this space to provide any explanations or comments:

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

YES NO

- 10-1 Is this application for a newly formed governmental entity? YES NO
 If yes: Date of formation:
- 10-2 Has the entity changed its name in the past or current year? YES NO
 If Yes: NEW name
 PRIOR name
- 10-3 Is the entity a metropolitan district? YES NO
- 10-4 Please indicate what services the entity provides:
- 10-5 Does the entity have an agreement with another government to provide services? YES NO
 If yes: List the name of the other governmental entity and the services provided:
 See Attached Listing

Please use this space to provide any explanations or comments:

Please use this space to provide any additional explanations or comments not previously included:

OSA USE ONLY

RESOLUTION OR ORDINANCE FOR EXEMPTION FROM AUDIT

(Pursuant to Section 20-1-604, C.R.S.)

A RESOLUTION OR ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR YEAR 2017 FOR THE PINEWOOD SPRINGS FIRE PROTECTION DISTRICT, STATE OF COLORADO

WHEREAS, the Board of Trustees of the Pinewood Springs Fire Protection District has not received exemption from the audit requirements of Section 20-1-603, C.R.S. and

WHEREAS, Section 20-1-604, C.R.S., states that any local government whose neither revenues nor expenditures exceed seven hundred fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 20-1-603, C.R.S. and

WHEREAS, neither revenues nor expenditures for the Pinewood Springs Fire Protection District exceeded \$750,000 for Year 2017, and

WHEREAS, an application for exemption from audit for the Pinewood Springs Fire Protection District has been prepared by Eudaly Accounting Services, LLC, an independent accountant with knowledge of governmental accounting, and

WHEREAS, said application for exemption from audit has been completed in accordance with requirements set forth by the State Auditor

NOW THEREFORE, be it resolved/ordered by the Board of Trustees of the Pinewood Springs Fire Protection District that the application for exemption from audit for the Pinewood Springs Fire Protection District for the year ended December 31, 2017, has been previously reviewed and is hereby approved by a majority of the board of Trustees of the Pinewood Springs Fire Protection District, that those members of the Board of Trustees have signed their approval by signing below, and that the resolution shall be attached to, and shall become a part of, the application for exemption from audit of the Pinewood Springs Fire Protection District, that those members of the Board of Trustees have signed their approval by signing below, and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the Pinewood Springs Fire Protection District for the year ended December 31, 2017.

ACCEPTED THIS 14 day of MARCH, A.D. 2018


President

ATTEST:
W. Bruce McQuinn

Secretary	<u>Samirio</u>
Member of Governing Body	<u>05/2018</u>
William Bruce McQuinn	<u>05/2018</u>
Alison Johnson	<u>05/2018</u>
John Bologna	<u>05/2018</u>
Jon Anderson	<u>05/2018</u>
Russ Harty	<u>05/2018</u>

**INTERGOVERNMENTAL AGREEMENTS WITH
PINewood SPRINGS FIRE PROTECTION DISTRICT**

AGENCY	DATE	NAME OF AGREEMENT	COMMENTS
Colorado Office of Emergency Management	03/22/05	Emergency management 800 MHz equipment	
Colorado State Forest Service	09/10/07	Align with Boulder District	CSFS Boulder District Forester
County of Boulder	07/18/06	License and exchange for geographic data	
Larimer County Sheriff's Office	04/10/07	Mutual Aid	
Larimer Emergency Telephone Authority (LETA)	07/21/09	Emergency telephone service	Third amended agreement
Lyons Fire Protection District	11/12/87	Mutual aid agreement	Original agreement
Lyons Fire Protection District	08/11/99	Automatic mutual aid	Extension of original agreement for confirmed structure fires
Pinewood Springs Water District	05/10/05	Firehouse usage versus water charges	Check minutes for date
Town of Estes Park/Estes Park VFD	03/16/01	Automatic response	For Structure Fires
Volunteer Fire Department of Big Elk Meadows	09/09/02	Automatic response	Original agreements for structure fires
Volunteer Fire Department of Big Elk Meadows	06/21/06	Automatic response	Amendment to 09/09/02 agreement